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**THE LIVED EXPERIENCE OF BECOMING
ACCOUNTING PARTNERS IN THE KINGDOM
OF SAUDI ARABIA: A PHENOMENOLOGICAL
STUDY**

SAMI SOBHI SALEEM WAKED



**DOCTOR OF PHILOSOPHY
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THE KINGDOM OF SAUDI ARABIA: A PHENOMENOLOGICAL STUDY**

By

SAMI SOBHI SALEEM WAKED



**Thesis Submitted to
Tunku Puteri Intan Safinaz School of Accountancy,
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In Fulfilment of the Requirement for the Degree of Doctor of Philosophy**



**TUNKU PUTERI INTAN SAFINAZ
SCHOOL OF ACCOUNTANCY
COLLEGE OF BUSINESS
Universiti Utara Malaysia**

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Pemeriksa Luar : **Prof. Dr. Ruhaya Hj. Atan**
(External Examiner)

Tandatangan
(Signature)

Pemeriksa Dalam : **Assoc. Prof. Dr. Zaleha Othman**
(Internal Examiner)

Tandatangan
(Signature)

Tarikh: **19 June 2017**
(Date)

Nama Pelajar
(Name of Student) : **Sami Sobhi Saleem Waked**

Tajuk Tesis / Disertasi
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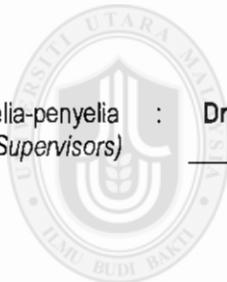
Nama Penyelia/Penyelia-penyelia
(Name of Supervisor/Supervisors) : **Dr. Mohd. 'Atef Md Yusof**



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ABSTRACT

The accounting profession in Saudi Arabia has developed greatly. However, little is known about the making of a partner in accounting firms in Saudi Arabia, which is the central issue of this research. This qualitative study aims at describing the essence of experiences of becoming accounting partners in Saudi Arabia. The researcher employs phenomenology approach to understand the lived experience of accounting partners and how would such experience affect their career. It mainly aims to describe the different experiences of fifteen (15) Saudi partners working in various accounting companies in Saudi Arabia. The researcher conducted interviews to explore the most important challenges of the accountants to become a partner. The interviews were transcribed and analysed. Based on the analysis, there is essence of experiences of the partners; such skills enable new accountants, especially those who desire to join the accounting profession, were described. The findings revealed the need to have good mentors, being professionally qualified, i.e. having the SOCPA certification, and capability to deal with work environment as essence of the 15 experiences that were interviewed. The researcher also found that there are different skills that the partner must have include responsible leadership, professional communication, good marketing skills and excellent command of English. The findings of this study could be useful to Saudi accountants where the challenges and difficulties that they may face during their journey to become partners, could encourage them to go through the partnership journey and eliminate many of unreal thoughts about this journey. In addition, the findings of the current study could be useful to the official parties that organizing the accounting profession in Saudi Arabia, such as SOCPA, by highlighting the issues that impede the Saudi accountants to become partners, which may lead to mitigation of professional requirements by the SOCPA.

Keyword: Partnership, kingdom of Saudi Arabia, Phenomena, Interviews

ABSTRAK

Profesion perakaunan di Arab Saudi telah membangun dengan hebat sekali. Walaupun begitu, tidak banyak yang diketahui tentang kerjasama antara rakan kongsi di firma perakaunan di Arab Saudi, yang mana ianya merupakan isu utama kajian ini. Kajian kualitatif ini bertujuan untuk mengenal pasti intipati tentang pengalaman peribadi antara rakan kongsi firma perakaunan di Arab Saudi. Penyelidik menggunakan pendekatan fenomenologi untuk memahami pengalaman hidup sebagai rakan kongsi pengamal perakaunan dan bagaimana pengalaman tersebut mempengaruhi kerjaya mereka. Tujuan utamanya adalah untuk menghuraikan pelbagai pengalaman berbeza daripada 15 rakan kongsi berbangsa Saudi yang bekerja di pelbagai syarikat perakaunan di Arab Saudi. Penyelidik mengadakan sesi temubual untuk mengetahui sejauh mana cabaran yang paling penting bagi pengamal perakaunan menjadi rakan kongsi. Sesi temubual dicatat dan dianalisa. Berdasarkan analisa yang dijalankan mendapati teras jawapan daripada pengalaman rakan kongsi, mampu memberi penjelasan tentang kemahiran mereka kepada pengamal perakaunan baru khususnya kepada yang ingin menyertai profesion perakaunan. Hasil Penemuan mendedahkan, pentingnya mentor yang baik, berkeelayakan profesional, mempunyai sijil SOCPA, dan mampu menangani pelbagai persekitaran kerja sebagai teras jawapan daripada 15 pengalaman yang diwawancara. Penyelidik juga mendapati bahawa rakan kongsi memiliki kemahiran yang berbeza-beza termasuk kepimpinan kebertanggungjawaban, kebolehan berkomunikasi secara profesional, kemahiran pemasaran yang baik dan kebolehan berbahasa Inggeris yang terbaik. Penemuan terhadap kajian ini sangat berguna kepada pengamal perakaunan Saudi yang mana menghadapi cabaran dan kesukaran dalam perjalanan mereka untuk menjadi rakan kongsi. Ianya juga boleh mendorong mereka untuk melalui perjalanan menjadi rakan kongsi dan tanpa mengambil kira kenyataan yang tidak tepat mengenai kerjaya ini. Tambahan pula, hasil kajian semasa ini boleh digunakan dalam badan-badan rasmi yang menyokong profesion perakaunan di Arab Saudi seperti SOCPA yang memberi penekanan terhadap isu-isu yang menghalang pengamal perakaunan Saudi dari menjadi rakan kongsi serta membawa kepada kurangnya keperluan profesional dalam SOCPA.

kata kunci : perkongsian, kerajaan Arab Saudi, Fenomenologi, Perakaunan

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CHAPTER ONE

INTRODUCTION

1.0 Background of the Study

The nature of career paths in the professional accounting firms has drawn the attention of both professional and academic accounting researchers since long (Lombardi, Bloch, & Vasarhelyi, 2014). Historically, public accounting career paths have been “up or out,” with the standard career progression being from staff to senior to manager to senior manager to partner (Almer, Lightbody, Single & Vigilante, 2011). The term partner is still considered as a symbol of prestige, expertise and leadership in the world of job titles, but becoming partner is widely regarded as a badge of achievement, the route to partner can seem impenetrable to new entrants into the accounting profession (Cohen, Dalton, Holder-Webb, & McMillan, 2017; Young, 2014). Moreover, it is also argued that several partners are concerned about succession planning in the accounting profession despite prospects of sustained career development because of the clear importance of encouraging talented accountants to pursue this path (Young, 2014).

The role of the partners is continuously changing, and future partners will need to be adaptable, ambitious and resourceful if they want to make it to the top (Lombardi et al., 2014; Young, 2014). The importance of partners in the accounting industry requires the production of talented accountants from educational institutions equipped with required job skills (Carter, Axelsen, Titman, Aggarwal, & Fotheringham, 2016). Despite that the accountancy industry is a major contributor in any economy, and there were more than 165,000 students registered with accountancy bodies in the UK in

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APPENDIX A
LETTER OF PERMISSION

Date

Director of accounting firm (The name of the accounting firm)

Dear

Permission to conduct research work in your firm.

I am currently a PhD student at the University Utara Malaysia (UUM), get ready to write my research on the experience of the partners in the accounting and auditing firms in The Kingdom of Saudi Arabia.

Partners: study phenomena. The purpose of this study is to identify the challenges and difficulties faced by accountants for ranking partner in an accounting firm.

Through the above subject, I would like to ask you to get your permission to conduct interviews with the partners in the firm. Where I'm doing a qualitative study, and I'm doing interviews with partners in the firm.

The research results will be after the completion of the study about the firm and reached for the purposes of scientific research. This addition, the possibility of a copy containing the results of the findings upon completion of the study. Research supervisor Dr / Mohammed Atef bin Mohammed Yusuf. If you want to get any additional information relating to the objectives of the study, do not hesitate to contact me.

The above research may not only contribute to enhance my knowledge, but I work to benefit society private accountants working in accounting firms. I would very much appreciate your willingness to allow me to work with your company on this study.

Thank you in advance for your cooperation.

Yours Respectfully,

Sami Sobhi Waked

Researcher



APPENDIX B
LETTER TO THE PARTICIPANTS IN THE RESEARCH

Date

Address

Dear participant in the study (partner's name)

Thank you for your interest in my research on the experience of the partners in accounting firms in the Kingdom of Saudi Arabia. I value the unique contribution that can make for my studies and I am excited about the possibility of your participation in it. The purpose of this letter is to reiterate some of the things that we have already discussed and securing your signature on a form authorizing research participants.

The search form I am using is one of the qualitative that I am trying to describe your experience during your work. In this way I hope to illuminate and answer research questions.

Through participation in this research, I hope to understand the phenomenon because they reveal themselves in your experience. You will be asked to remember your experience accurately and comprehensively, and I value your participation and thank for your cooperation with me, and give me your time and effort. If you have any other questions before signing the entry form, please feel free to contact.

Best regards,

Sami Sobhi Waked

Researcher

APPENDIX C
RESEARCH PARTICIPANT RELEASE FORM

I agree to participate in the research - the experience of the partners in accounting firms in the Kingdom of Saudi Arabia: study phenomena.

I understand the purpose and nature of this study and I participate voluntarily. I give permission for the details will be used in the process of completing a Ph.D. degree, and / or any other publication in the future. I understand that a brief synopsis of each participant, including myself, will be used and will include the following information: first name, age, occupation and the circumstances that led to the I encountered during my even become a partner in one of the accounting firms and any other relevant information that would assist the reader comes to I know, and remind each participant.

I agree to meet a researcher for interview sessions three or four, which could last about an hour each session at a mutually convenient time for both myself and researcher. If necessary, and will be available at the agreed time and place for any additional session for the purpose of verifying any information or clarification of the purpose of verification of the interview transcript. I also grant permission to interview sessions to be tape-recorded. Remember, you do not have to talk about anything you do not want to and you may end the interview at any time.

Research /Date

Participant/Date

APPENDIX D

SAMPLE OF INTERVIEW TRANSCRIPTION

Interview No. 1

The partner's name: Yaser Balkhi

Interview with Yaser Balkhi on 16/04/2013 at his office in Jeddah, Kingdom of Saudi Arabia.

Description of the work environment:

The company's headquarters is located in a lively street in Jeddah in a commercial building. That is a simple flat with a number of rooms. The building has many professional accounting, legal, consultative and engineering companies' offices.

In fact most of the employees there are non-Saudis and I was received by a non-Saudi secretary. I met the partner, and then I came into his small office, which has a small library which contains a few books and professional brochures. He was doing some work and making some contacts. He finished them and then asked his secretary not to allow anybody in or receive any telephone call due to the interview with him. In general, the atmosphere was quiet in because most of the employees had been out.

The partner is at late fifties and was very enthusiastic to take part in the study. We sat in the office and started the personal interview.

Q.1

Sami:

How many years did it take to become a partner? How did you assess the level of partnership in the accounting firm in Saudi Arabia? Was it hard or easy to become a partner? Why?

Yaser Balkhi:

I did not directly start the profession; I worked in different organizations and they are arranged as follows: the Industrial Development Fund for three years, the Saudi Electricity Company, the West Branch for three years, Ernst & Young for six years, the Saudi Arabian Mining (Ma'aden) for ten years and Deloitte for one year. After these years I became a partner in the profession for seven years.

He thought for long and said, 'concerning the level of partnership in the accounting firms in the Saudi Arab Kingdom has advantages and disadvantages. One of the advantages of this partnership is that it gives the person the ability to develop himself and raise the ceiling of his awareness to be acquainted with more experience until he/she becomes a partner. In this way he/she gets benefit from the current system available in Saudi Arabia, especially if the partner works in the Big Four. On the other hand, the main problem with the partnership is that the partner, with the passing of time, will be between the hammer and the anvil, whereas the Saudi partner, in accordance with the system of the Saudi companies, is responsible for any plunders or

professional errors at the official authorities. At the same time, the non-Saudi partner is not to be blamed for errors.

In fact the Saudi partner's role is just supervision; while those who perform the real tasks do not hold any responsibility of the official authorities, while the Saudi partner is the one who signs the auditing report. While there is an increase in the number of companies whose accounting records are checked and audited by the Auditing Companies, and the pressures and the work quantity, the role of the Saudi partner has become "formal" without any sense of professional achievement. His main task includes signing the auditing report. Based on, the Ministry of Industry and the Saudi Legal Accountants Foundation demanded that the Saudi accountant be supported and protected by obligatorily allocating a particular ratio/percentage for the accountant and the Saudi partner. In addition, there should be a solidarity responsibility to the non-Saudi partners and the foreign accounting firms Big Four.

He gave an example of his personal experience when he started to work with Ernst & Young and Deloitte Company. When working with Ernst & Young, I felt that there would not be any hope to become a partner, while this happened after a year of my work with Deloitte. In fact, there is no benefit or interest of the International companies to promote the Saudi accountant which made him/her ineffective at the same time.

As a result of this type of thinking and behaviour, the Saudi accountants do not have a tendency to work for the accounting companies, especially when the principle of Saudism was not active these days. Therefore, many of the Saudi accountants have no choice but to leave this career (accounting) and seek other jobs like administrative and

financial professions – not professional ones. The only persons who look for such jobs are those who are in a bad need for jobs or those who prefer to go in their careers in the professional companies and this happened to me, I had to leave Ernst & Young and worked for the Saudi Arabian Mining (Ma’aden) with a high position with a higher salary”. He adds that the working conditions in the Saudi Arabian Mining (Ma’aden) were better if compared with Ernst & Young: higher position, better salary, fewer working hours and neither social nor material pressures”. “On the contrary, when I began to work for Deloitte, the gate was wide open for me and based on this I could become a partner during one year. This is a vivid indication that the environment of the current work is far much better than the previous one since there is a real opportunity for the Saudi accountant to go on in the field of work”, He explained.

He also went far and clarified, “previously it was difficult to become a partner while the regulations and laws passed by the Ministry of Industry pushes the Big Four to have Saudi partners. Subsequently, the companies concerned were pushed / encouraged to look for the appropriate partner with the needed qualification and worked for it. When I left Deloitte, some large accounting companies asked me to work in their organizations; however, your work will be formal – just signing and endorsing reports and getting your salary at the end of the month, without intervening in the accounting affairs of the company. This is due to the regulations which bound these companies have a Saudi partner who places the signature on the report. As a result, incompetent accountants, who accept to work as a face for better salaries, emerged. This can be called hiring the cheap given to the Saudi accountant’. In this way, he confirms, ‘the Saudi Legal Accountant Foundation faces the responsibility of

deporting the unqualified/incompetent accountants with licenses, but without the ethics of the profession’.

Q.2

Sami:

In your opinion, what basic skills and tools were needed to become a partner (computer, English language, analysis, marketing and other skills)?

Yaser Balkhi:

In this era of challenges, of its most important is the computer, it is meant to meant to deal with technology not computers programming language. For example, when the auditor does auditing and preparing work files as well as communicating with the staff, you need to send emails. Consequently, the person must have a good command of the computer uses and English language. In addition, attending training courses in accounting requires perfect knowledge of English. On my part, I did not face any problems with English because I had mastered it and used it increasingly in my previous workplaces. However, during my work in Ernst & Young, I had some colleagues who used to attend classes at the British Council in order to improve their English language – some went further and travelled outside the kingdom for the same person.

There is no doubt that the English language is regarded a barrier in the field of accountancy, especially in the Big Four because all of the measures are done in English. Moreover the clients' balance sheets are conducted in English, but balance sheets are done in Arabic when they are prepared to the Zakat committees; they are translated into Arabic since the owners of the accounting companies accredit English and this unfortunately weakens Arabic language. The accountant needs to be a good marketer in the area of public relations. If he is a great marketer without relations, it will be difficult for him to be successful. In contrast, if he has good relations with the public without being a good marketer will not help him make customers/clients. Thus marketing and public relations complement each other and this is what I have experienced during my work worldwide: the partners increase their marketing roles against/for their executive roles at work. Their marketing role starts when they become club members and attend golf fields.

The leadership sometimes succeeds and fails sometime if it has a strong personality, especially if more partners have stronger characters which more possibly will lead to a clash between the partners; consequently this will definitely lead to troubles at work.

Q.3

Sami:

Do you see that it is necessary to obtain a professional fellowship? Does the lack of fellowship reduce the capacity of the professional accountant?

Yaser Balkhi:

The profession is essential, particularly in becoming a partner. It is also more necessary for getting rid of the incompetent and disqualified accountants. Getting partnership necessarily means a measure for passing specific exams, and having the needed awareness and command of the topics he/she examined in. On the other hand, there are many competent accountants, but they are lucky enough; they failed the partnership exam. For example, there are accountants who did the test directly after their graduation and they passed it, although they did not have that professional experience and competence. However, obtaining the partnership is a criterion that someone has a good command of all the occupational tasks which resembles a physician with a certificate of medicine while he/she is an artist or a poet and has never performed his/her job as a doctor.

Q.4

Sami:

Do you see that the current work environment satisfies your desires, in the sense that it does not have a social or psychological or physical pressure?

Yaser Balkhi:

The novice accountants without any experience may cause a real trouble for the profession. When you apply for the job, you aspire for better wages, while the others belonging to the profession are not concerned with the pay. This affects you, especially when some clients need some simple tasks to be done like doing credited financial

lists in order to be given to the concerned parties such as the Zakat Committee. This is the case in the market; there is stronger and the weak and this is related to the client and his needs. The current market is a competitive one whereas the owner of the company needs cash to actuate his office. It is possible that nowadays some governmental bodies support employees working in this occupation by giving them loans. It is clear that the market is full of opportunities and competitions while the government provides lots of support to those wishing to go on in this career.

Other obstacles which are encountered are the rises in wages, standards of living; the pressures of the governmental administrations in Saudism and the weakness of education. However, the current scholarships aboard is trying to reform education.

Q.5

Sami:



Are there any difficulties or racism in the work environment in the current audit profession?

Yaser Balkhi:

It is natural to have convergence among the citizens of the same country. If we were in the airport of another country, it would be natural that I would communicate with you. In the same context, the treatment at work depends on the person himself. Some employees deal with you in the same manner you deal with him, and the others deal with you professionally not based on nationality or race.

The people evaluate you based on the work you perform and your competence and the non-Saudis are characterized by this feature. Some have racial discrimination when dealing with the others while some other employers treat fairly and professionally. These things exist in jobs, environments, and I myself experienced such things during my work.

Q.6

Sami:

How to evaluate the work of women in this field? Is it a challenge for males, and do see that women are able to compete with men for top positions in accounting firms?

Yaser Balkhi:

On my part I have not seen through my work, the effective role of Saudi woman in accounting, it is completely restricted for men. In my opinion, it is not a challenge for men that women are at work, but it is difficult for her to be an editor, I think it is difficult to seek higher position because of the social circumstance in Saudi Arabia.

I also find it difficult for the woman to compete for higher positions in the profession due to the social circumstances in the Kingdom Saudi Arabia.

Q.7

Sami:

What are the most significant guidelines and recommendations that may face the accountants who want to work as an auditor?

Yaser Balkhi:

Among the most important guidelines are the moral and occupational commitments and self-supervision. The nature of the job requires the accountant to deal with the customers, especially this treatment depends on the personal judgment of the accountant throughout taking the samples practically and conducting checking/review tests. I suggest setting up a professionally documented written department because. Like medicine and military, accounting is a job which mainly depends on honesty and trust. It entails that the accountant must stick to the fundamentals and ethics of the profession.

Q.8

Sami:

Do you have anything else to add?

Yaser Balkhi:

I very much hope that this profession gets better and see more accounting companies. The number of companies is growing abroad and individualism is falling. On the

contrary, individualism is rising and the number of companies is decreasing here in the kingdom. Now I see what is happening; they hope that the more companies are established here. The emergence of new companies is considered an organization for the profession so that the occupation will get rid of defects. Thus the accountants, when getting a license, he/she can go into realistic and authentic companies.

Based on my personal experience, I recommend that graduates need to work directly in the profession. They are not supposed to work in other fields of jobs and must be patient. In addition, the gap between the salaries of the job in the private sector is big, while the wages in the accounting companies are good and help the accountant to go on in the career. Finally, I wish you the best.



APENDDIX E

THE CODING PROCESS TO CATCH THE THEMES OF THE STUDY FROM THE FIFTEEN INTERVIEWS WITH SAUDI PARTNERS

No	Theme	Key Words Specific Sentences	Indications	Notes
1	Experience	I worked for many years for different firms ...	Indicate to spend certain time to get the required experience	All partners shared this point
		I spent long time in working with one of the big four firms		
		I started with as an accountant, and then became auditor, then manger	Indicate to the need to be promoted and passed all the administrative levels that lead to the partnership	Eight out of fifteen partners pointed out to this point
		I got good experience in the work, and promoted in the different levels before I became partner		
		Before I became partner I changed many works and worked in different firms		
2	Partnership in KSA	The partnership in the KSA lack of many important aspects	Indicate to the immaturity of organizing the partnership in KSA	Twelve partners indicated that
		The Saudi regulations that organize the profession are unbalanced		
		The pressure of the partnership in the KSA are more than any other profession	Indicate to the strict Saudi regulations that relate to the profession	Thirteen partners pointed out to this point
		The nature of the profession and its obligations force partners to pay attention and a high concentration of operations to		

		avoid any problems		
		The profession have special requirements that are differ from other professions	Indicate to the special requirements and challenges that relate to the profession	All partners mentioned the same idea
		In order to be part of the profession, you have to be distinguished in terms of your features and characteristics		
3	Interpersonnel, English language proficiency, and Computer Skills	English is critical to the profession	Indicate to the importance of English language of the profession	All partners pointed to this point
		English is the one of the basic requirements to work in the big four firms		
		if you want to be partner you should be able to direct the others, even the other partners	Indicate to the leadership skills that are very important in the character of any partner	Eight partners indicated to this point
		Having strong personality is good and important for any potential partner in the future		Five partners shared the same idea
		Partners should know how to deal with others, and they should have gentle style of communication		Seven partner mentioned this point
		Partners need the marketing skills to expand the work		Nine partners pointed out to this point
		Computer skills are very important to carry out the duties of profession	Indicate to the importance of computer skills of partners	Eleven partners indicated to this point
		Computer programs facilitate, speed up, and enhance the quality of work		Thirteen partners shared the same

				idea
4	Professional Certification	Without SOCPA Certificate no one can be partner	Indicate to the importance of SOCPA for accountants and auditors to become partners	Thirteen partners pointed out to this point
		The CPA and SOCPA and similar certificates refer to the professionalism of accountant to be partner, therefore SOCPA is essential requirement to become a partner		Seven partners indicated to this idea
		Same as the CPA in the US is a basic condition for accounting and auditing partners, we have SOCPA here in Saudi Arabia		Four partners mentioned that clearly
		It is really very hard to pass the SOCPA exam	Indicate to considering the attainment of SOCPA certificate as an obstacle of Saudi accountants and auditors	Nine partners shared this point
		It needs well preparation that may extend for years, and that does not give the accountant the guarantee that he can pass the exam from the first time		Six partners indicated that
		As a result of its difficulty, It is normal among accountants and auditors to fail sometimes in the SOCPA exam		Five partners mentioned that
5	Work Environment	When I was working in England, I didn't face any obstacle in my work	Indicate that the working environment form one of the sources of obstacles	Four partners shared similar point
		The amount of obstacles that exist in the KSA environment are many		Six partners indicated to the

				same idea
		The racism between colleagues in the accounting and auditing firms is one of the main general features of the working environment in the KSA		Three partners pointed to this point
		The racism that I face from my colleagues push me to change my work	Indicate to the psychological, social and physical Pressure	Three partners shared similar point
		the long working hours increase the pressure on me and my family		Eleven partners pointed out to the same point
		Knowing that Saudi regulations make me responsible for any mistake always makes me worried	Indicate to the governmental pressure that relate to accepting the risk of profession	Four partners mentioned that
		Saudi regulations are strict too much toward partners		Five partners indicated to this point
6	Gender	As a woman, the working in the profession in the KSA includes many obstacles and difficulties in the way of partnership.	Indicate to the obstacles that relate to the gender	One partner pointed out that
		The women face additional obstacles and challenges		Four partners indicated to this point